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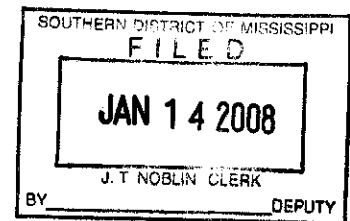
LGwartney@abbott-simses.com

January 9, 2008

Via U.S. Mail

Wendy Duggan
Clerk of Court
2012 15th Street
Suite 403
Gulfport, MS 39501

Re: **Ned Comer, et al. v. Murphy Oil, U.S.A., et al.**
U.S. District Court, Southern District of Mississippi
Civil Action No.: 1:05-cv-00436-LTS-RHW
Our File No.: 0099-68902 and 0093-69038



Dear Ms. Duggan:

Please be advised that we have sent the original record in the above-captioned matter to the United States Fifth Circuit Court of Appeals.

Please do not hesitate to contact me with any questions, comments, or concerns.

Very truly yours,

Lannie Gwartney
Lannie Gwartney, Esq.

LAG/rpg

CC: Sarah Iiams, Esq.

